WHAT IS CLAIMED IS:

1. A liquid crystal display device, comprising:

an upper substrate and a lower substrate facing and spaced apart from each other;

an upper orientation film on an inner surface of the upper substrate;

a lower orientation film on an inner surface of the lower substrate;

a liquid crystal layer interposed between the upper and lower orientation films;

an upper polarizing plate on an outer surface of the upper substrate;

a lower polarizing plate on an outer surface of the lower substrate; and

at least one compensation film disposed between the upper substrate and the upper polarizing plate.

2. The liquid crystal display device according to claim 1, wherein the upper and lower orientation films are aligned parallel to each other.

3. The liquid crystal display device according to claim 1, wherein the liquid crystal layer initially has an alignment state parallel to the upper and lower substrates adjacent to the upper and lower substrates; perpendicular to the upper and lower substrates at a midpoint between the upper and lower substrates; and tilted to the upper and lower substrates between the upper substrate and the midpoint and between the lower substrate and the midpoint.

4. The liquid crystal display device according to claim 1, wherein the compensation film is multi-layers of a first A-plate, an O-plate and a second A-plate.

5. The liquid crystal display device according to claim 4, wherein a sum of retardations of the first and second A-plates is within a range of about 40 to 350 nanometers.

6. The liquid crystal display device according to claim 4, wherein a retardation of the O-plate is within a range of about 40 to 350 nanometers.

7. The liquid crystal display device according to claim 4, further comprising a plurality of C-plates in the compensation film.

8. The liquid crystal display device according to claim 7, wherein a sum of retardations of the C-plates is within a range of about 100 to 700 nanometers.

9. The liquid crystal display device according to claim 1, wherein the compensation film is multi-layers of a first biaxial film, an O-plate and a second biaxial film, three dimensional refractive index of the first and second biaxial films having a relation of $n_x \neq n_y \neq n_z$.

10. The liquid crystal display device according to claim 9, wherein sum of retardations of the first and second biaxial films with respect to x-y axis d(n_x -

n_y) is within a range of about 50 to 300 nanometers, and wherein sum of retardations of the first and second biaxial films with respect to x-z axis d(n_x - n_z) is within a range of about 100 to 700 nanometers.

11. The liquid crystal display device according to claim 9, further comprising a plurality of C-plates in the compensation film.

12. The liquid crystal display device according to claim 11, wherein a sum of retardations of the C-plates is within a range of about 100 to 700 nanometers.

13. The liquid crystal display device according to claim 1, wherein the compensation film is multi-layers of an A-plate and a splayed O-plate, optical axes of the splayed O-plate having a splayed structure.

14. A liquid crystal display device, comprising:

an upper substrate and a lower substrate facing and spaced apart from each other;

an upper orientation film on an inner surface of the upper substrate;

a lower orientation film on an inner surface of the lower substrate;

a liquid crystal layer interposed between the upper and lower orientation films;

an upper polarizing plate on an outer surface of the upper substrate;

a lower polarizing plate on an outer surface of the lower substrate; and

at least one compensation film disposed between the lower substrate and the lower polarizing plate.

15. The liquid crystal display device according to claim 14, wherein the upper and lower orientation films are aligned parallel to each other.

16. The liquid crystal display device according to claim 14, wherein the liquid crystal layer initially has an alignment state parallel to the upper and lower substrates adjacent to the upper and lower substrates; perpendicular to the upper and lower substrates at a midpoint between the upper and lower substrates; and tilted to the upper and lower substrates between the upper substrate and the midpoint and between the lower substrate and the midpoint.

17. The liquid crystal display device according to claim 14, wherein the compensation film is multi-layers of a first A-plate, an O-plate and a second A-plate.

18. The liquid crystal display device according to claim 17, wherein a sum of retardations of the first and second A-plates is within a range of about 40 to 350 nanometers.

19. The liquid crystal display device according to claim 17, wherein a retardation of the O-plate is within a range of about 40 to 350 nanometers.

20. The liquid crystal display device according to claim 17, further comprising a plurality of C-plates in the compensation film.

21. The liquid crystal display device according to claim 20, wherein a sum of retardations of the C-plates is within a range of about 100 to 700 nanometers.

22. The liquid crystal display device according to claim 14, wherein the compensation film is multi-layers of a first biaxial film, an O-plate and a second biaxial film, three dimensional refractive index of the first and second biaxial films having a relation of $n_x \neq n_y \neq n_z$.

23. The liquid crystal display device according to claim 22, wherein sum of retardations of the first and second biaxial films with respect to x-y axis $d(n_x - n_y)$ is within a range of about 50 to 300 nanometers, and wherein sum of retardations of the first and second biaxial films with respect to x-z axis $d(n_x - n_z)$ is within a range of about 100 to 700 nanometers.

24. The liquid crystal display device according to claim 22, further comprising a plurality of C-plates in the compensation film.

25. The liquid crystal display device according to claim 24, wherein a sum of retardations of the C-plates is within a range of about 100 to 700 nanometers.

26. The liquid crystal display device according to claim 14, wherein the compensation film is multi-layers of an A-plate and a splayed O-plate, optical axes of the splayed O-plate having a splayed structure.